61A202 (11-07) Commonwealth of Kentucky DEPARTMENT OF REVENUE

OFFICE USE ONLY	
PMD =	
CNC # C	

2008 **PUBLIC SERVICE COMPANY PROPERTY TAX RETURN** FOR RAILROAD CAR LINE

For Year Ending December 31, 2007

File by April 30, 2008 with: Office of Property Valuation Public Service Branch 501 High Street, Fourth Floor Station 32 Frankfort, Kentucky 40620 (502) 564-8175

GNC # C						Fax (502) 5	64-8192		
(Office use only) Place current taxpayer mailing label here.					Kentucky Revised Statute 136.120 grants the Department of Revenue the authority to value and assess all of the property of any person or business performing any public service, including railroad car line companies which operate any kind of railroad car in or through Kentucky including, but not limited to, flat, tank, refrigerator, passenger, sleeping, freight or similar type car. This return must be filed on or before April 30 of each year, covering the movement of cars in Kentucky during the preceding calendar year. The Office of Property Valuation will determine the value of rolling stock				
		G LABEL INFORMA I I through PART III		of fair cash	value, and notif	fy the taxpa	y, based on 100 percent ayer of the assessment. tension to file if good		
A. Taxpayer I		0		cause exists	and if request	ed before t	he due date of the tax s will be subject to a		
	Central Office Ado	dress		minimum p penalty for (KRS 132.29 file shall be (KRS 136.99	penalty of 10 perfailure to file is 90). Furthermon fined \$1,000, and	ercent of the 20 percent of the 20 percent of 20 percent o	ne total taxes due. The tof the total taxes due who willfully fails to each day after April 30		
C. Telephone ()	Fax No. ()	For agents.	etc., a current itucky Departm	power of at	torney must be on file		
	ederal ID Numb		<u>, </u>	Send tax bills and all correspondence to: Name					
E. Type Own				Title					
□ Corporatio	on 🗆 Proprieto:	rship Foreign		Address _					
□ Partnershi	p □ Other (sp	ecify)		Telephone ()	Fax N	No. ()		
PART I	loaded and unloa (Part III). If addition	ded miles. The total mil onal space is needed, att	car and car mark on ead es traveled over each ra ach a separate schedule se for which you are resj	ilroad in Kentı or make copie	ucky (Part I) mu s of this page. If	ıst equal tot you have n	al mileage in Kentucky nore than one car mark,		
Name of Railroad Over Which Cars Traveled in Kentucky			Kind or Class of Cars		ark(s) Identified nterchanges	Miles Traveled Over Each Railroad in Kentucky			
		t equal the total of Col			TOTAL				
PART III—Con PART III SUMMARY	Classify cars as refr everywhere must p	igerator, tank or other (w. pertain to Column B total	r classification in the tota hich includes but not limi number of units forward ed miles. You must attach	ted to, box, flat, led from Part II.	gondola and ho Total miles trave	pper). Colui eled everyw	mn C total miles traveled here and total mileage in		
A	calendar year 2007 B	sorted by state in the U.S	6. and include Canada and D	d Mexico.	F		G		
Car Class	Total Number of Units (Cars) in in Total Fleet of Rolling Stock (Forwarded from Part II, Col. G)	Total Miles Traveled Everywhere in the U.S., Canada and Mexico by Total Fleet of Rolling Stock	Total Mileage in Kentucky (Forwarded from Part I)	Total Kentucky Percent (Total D ÷ Total C)	Total Fleet Value (Forwarded from Part II, Col. K, Totals)		Total Kentucky Taxable Value (E x F)		
1. Refrigerator									
2. Tank									
3. Other									
TOTALS									
me and to the b	pest of my knowle	dge and belief is a tru	n (including any accor e, correct and complet	e return.			·		
Printed Name_			Print	ed Title					
	Signaturo			Title			Data		

PART II 2008 Public Service Company Property Tax Return For Railroad Car Line (For Year Ending December 31, 2007) DETAILED FLEET DESCRIPTION AND COST OF TOTAL ROLLING STOCK OWNED AND/OR LEASED

Instructions and/or Explanation for Completing Part II, A Through K and Bottom Line Totals

- A. Number the page and classify railcars as refrigerator, tank or other (which includes box, dump, flat, furniture, gondola, hopper, poultry, stock, etc.). For car classification marked other, please specify.
- B. If taxpayer is based in a foreign country, money *must* be expressed in US currency at the rate of exchange on December 31, 2007.
- C. Age is determined by year of purchase or acquisition whether equipment is new or used. New or used railcars purchased or acquired in the prior year are age 1 and so forth. You should contact your lessor for leased car ages or report the year the lease agreements originated.
- D. Report the car number, or the first and last numbers in the car numbering series, for **all** cars in your total fleet of rolling stock (owned and/or leased) whether they traveled in Kentucky or not.
- E. Report Car Mark, also known as Car Initial, assigned to your car number or series whether registered or not in The Official Railway Equipment Register.
- F. Association of American Railroads four-position alphanumeric code designating type car and general physical description.
- G. Number of Units is the actual number of railcars in the car number series reported in previous Column D.
- H. Unit Cost is the amount you paid for each rail car in the car numbering series. Improvements must be reported on a separate line at the year and age of the actual improvement. Contact your lessor for unit cost of leased cars or multiply your yearly lease payment by factor nine.
- I. Multiply Column G by Column H to report the total cost of railcars and improvements on each age line.
- J. Factors for age 1 through 27+ are the year 2008 conversion factors for Class 5 tangible personal property with a 6 percent betterment's allowance.
- K. Multiply Column I by Column J for reporting the Fleet Value of railcars reported on each age line.

TOTALS: Separately total Columns G, I and K, and forward the separate totals of Column G* and Column K** as instructed below.

							opies of this page for each		
Car	Class	(check one) □ Refr	igerator	☐ Tanl	⟨ □ Ot	her (specify) _			
		ust be expressed in \	0						
C Age by Y Purcha or Acquis Whether or Use	ase sition New	D Car No. or First and Last No. of Series for Total Fleet of Rolling Stock Whether Traveled in KY or Not	E Reporting Car Mark Also Known as Car Initial	F A.A.R. Car Type Code	G Number of Units (Cars in Number Series)	H Unit Cost and Improvements	I Total Cost (Col. G x Col. H)	J Factor	K Fleet Value (Col. I x Col. J)
2007	1					\$	\$.925	\$
2006	2							.886	
2005	3							.852	
2004	4							.851	
2003	5							.818	
2002	6							.737	
2001	7							.657	
2000	8							.584	
1999	9							.528	
1998	10							.468	
1997	11							.418	
1996	12							.376	
1995	13							.338	
1994	14							.310	
1993	15							.282	
1992	16							.255	
1991	17							.227	
1990	18							.206	
1989	19							.188	
1988	20							.188	
1987	21							.188	
1986	22							.188	
1985	23							.188	
1984	24							.188	
1983	25							.188	
1982	26							.188	
1981	27							.188	
1980 & Prior	27+							.188	
TOTA					*		\$		**

^{*}Carry the total number of units from the above total line of Column G to the front, Part III, Column B.

^{**}Carry the total fleet value from the above total line of Column K to the front, Part III, Column F.